

NEBRASKA PUBLICATION 1346N

APPENDIX F

MISCELLANEOUS TABLES FOR TAX YEAR 2005

INTRODUCTION

The information in this document is intended to assist software developers in the Federal/State Electronic Filing Program to prepare Nebraska returns. This document is intended to be used in conjunction with Nebraska Publication 1346N, Information for Software Developers for Tax Year 2005. This document supplements that publication.



NEBRASKA PERSONAL EXEMPTION CREDIT TABLE

Use this table when calculating Line 19, Form 1040N for residents, and Line 65, Schedule III for non-residents and partial year residents. Use the Married Filing Joint column for qualifying Widow(er).

Federal Adjusted Gross Income				
SINGLE	MARRIED FILING JOINT (including qualified widow(er))	MARRIED FILING SEPARATE	HEAD OF HOUSEHOLD	CREDIT
Over But Not Over	Over But Not Over	Over But Not Over	Over But Not Over	
\$ 0 – 73,000	\$ 0 – 122,000	\$ 0 - 61,000	\$ 0 – 101,000	\$103
73,000 – 78,000	122,000 – 127,000	61,000 – 63,500	101,000 – 106,000	98
78,000 – 83,000	127,000 – 132,000	63,500 - 66,000	106,000 – 111,000	93
83,000 – 88,000	132,000 – 137,000	66,000 - 68,500	111,000 – 116,000	88
88,000 – 93,000	137,000 – 142,000	68,500 - 71,000	116,000 – 121,000	83
93,000 – 98,000	142,000 – 147,000	71,000 - 73,500	121,000 – 126,000	78
98,000 – 103,000	147,000 – 152,000	73,500 - 76,000	126,000 – 131,000	73
103,000 – 108,000	152,000 – 157,000	76,000 - 78,500	131,000 – 136,000	68
108,000 – 113,000	157,000 – 162,000	78,500 - 81,000	136,000 – 141,000	63
113,000 – 118,000	162,000 – 167,000	81,000 - 83,500	141,000 – 146,000	58
118,000 – 123,000	167,000 – 172,000	83,500 - 86,000	146,000 – 151,000	53
123,000 – 128,000	172,000 – 177,000	86,000 - 88,500	151,000 – 156,000	48
128,000 – 133,000	177,000 – 182,000	88,500 - 91,000	156,000 – 161,000	43
133,000 – 138,000	182,000 – 187,000	91,000 - 93,500	161,000 – 166,000	38

138,000 – 143,000	187,000 – 192,000	93,500 - 96,000	166,000 – 171,000	33
143,000 – 148,000	192,000 – 197,000	96,000 - 98,500	171,000 – 176,000	28
148,000 – 153,000	197,000 – 202,000	98,500 - 101,000	176,000 – 181,000	23
153,000 – 158,000	202,000 – 207,000	101,000 - 103,500	181,000 – 186,000	18
158,000 – 163,000	207,000 – 212,000	103,500 - 106,000	186,000 – 191,000	13
163,000 – 168,000	212,000 – 217,000	106,000 - 108,500	191,000 – 196,000	8
168,000 – 173,000	217,000 – 222,000	108,500 - 111,000	196,000 – 201,000	3
Over 173,000	Over 222,000	Over 111,000	Over 201,000	0

REFUNDABLE CHILD CARE THRESHOLD TABLE

This credit is claimed on 1040N Line 31 if AGI is \$29,000 or less. **These values have not changed for Tax Year 2004.**

Federal AGI	App. Fed. %	% State Credit	Maximum Nebr. Credit	Maximum Nebr. Credit
OVER - BUT NOT OVER			1 CHILD	2 CHILDREN
\$0 - 15,000	35%	100%	\$1,050	\$2,100
\$15,000 - 17,000	34%	100%	\$1,020	\$2,040
\$17,000 - 19,000	33%	100%	\$990	\$1,980
\$19,000 - 21,000	32%	100%	\$960	\$1,920
\$21,000 - 22,000	31%	100%	\$930	\$1,860
\$22,000 - 23,000	31%	90%	\$837	\$1,674
\$23,000 - 24,000	30%	80%	\$720	\$1,440
\$24,000 - 25,000	30%	70%	\$630	\$1,260
\$25,000 - 26,000	29%	60%	\$522	\$1,044
\$26,000 - 27,000	29%	50%	\$435	\$870
\$27,000 - 28,000	28%	40%	\$336	\$672
\$28,000 - 29,000	28%	30%	\$252	\$504

NON-REFUNDABLE CHILD CARE THRESHOLD TABLE

This credit is claimed on 1040N Line 25 if AGI is greater than \$29,000. **These values have not changed for Tax Year 2004.**

Federal AGI	App. Fed. %	% State Credit	Maximum Nebr. Credit	Maximum Nebr. Credit
OVER - BUT NOT OVER			1 CHILD	2 CHILDREN
\$29,000 - 31,000	27%	25%	\$202.50	\$405
\$31,000 - 33,000	26%	25%	\$195	\$390
\$33,000 - 35,000	25%	25%	\$187.50	\$375
\$35,000 - 37,000	24%	25%	\$180	\$360
\$37,000 - 39,000	23%	25%	\$172.50	\$345
\$39,000 - 41,000	22%	25%	\$165	\$330
\$41,000 - 43,000	21%	25%	\$157.50	\$315
\$43,000 - -----	20%	25%	\$150	\$300